

## **Exhibit 2**

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

This document relates to the cases identified  
on Schedule A hereto.

Master Docket 18-md-02865 (LAK)

**DEFENDANTS' FIRST SET OF INTERROGATORIES TO PLAINTIFF**

Pursuant to Rules 26 and 33 of the Federal Rules of Civil Procedure and Rules 26.3 and 33.3 of the Local Civil Rules for the U.S. District Court for the Southern District of New York (“Local Civil Rules”), Defendants Richard Markowitz, Jocelyn Markowitz, John van Merkensteijn, Elizabeth van Merkensteijn, Ronald Altbach, Joseph Herman, Robin Jones, Perry Lerner, David Zelman, Edwin Miller, Robert Klugman, RAK Investment Trust, Routt Capital Trust, Omineca Trust, and Bernina Pension Plan Trust, together with the entities identified in Schedule A, but excluding those Defendant Pension Plans associated with Case No. 19-cv-10713 (collectively, “Defendants”) request that Plaintiff Skatteforvaltningen (“SKAT”) answers the interrogatories (the “Interrogatories”) below. The Interrogatories shall be interpreted in accordance with the Definitions and Instructions immediately below. Plaintiff shall answer each of the Interrogatories under oath within thirty (30) days of service, or by a time agreed to by the parties, and serve a copy of the answers to such Interrogatories to the undersigned counsel.

**DEFINITIONS**

The following definitions incorporate by reference the definitions contained in Local Civil Rule 26.3 and otherwise shall apply as follows:

1. The terms “Plaintiff,” “you,” and “your” (and derivations thereof) mean Skatteforvaltningen and all of its employees, supervisors, agents, consultants, assigns, and representatives.

2. The full or abbreviated name of Plaintiff refers to Plaintiff and all of its employees, supervisors, agents, consultants, assigns, and representatives.

3. The term “Defendants” means Richard Markowitz, Jocelyn Markowitz, John van Merkensteijn, Elizabeth van Merkensteijn, Ronald Altbach, Joseph Herman, Robin Jones, Perry Lerner, David Zelman, Edwin Miller, Robert Klugman, RAK Investment Trust, Routt Capital Trust, Omineca Trust, and Bernina Pension Plan Trust, together with the entities identified in Schedule A, but excluding those Defendant Pension Plans associated with Case No. 19-cv-10713.

4. The term “person” means any natural person or legal entity, including any individual, corporation, council, firm, governmental entity, joint venture, partnership, unincorporated association, or other incorporated or unincorporated entity, or group of individuals or entities, singular or plural, as the context may require.

5. The terms “all,” “any,” and “each” shall be consistent with the definitions set forth in Local Civil Rule 26.3.

6. The terms “and” and “or” shall be consistent with the definitions set forth in Local Civil Rule 26.3.

7. The term “identify” shall be consistent with the definition set forth in Local Civil Rule 26.3.

8. The term “communication” means any contact or act by which information or knowledge is transmitted or conveyed between or among two or more persons, including,

without limitation, written contact by such means as letters, emails, text messages, instant messages, chats, transcribed voicemails, memoranda, social media posts or messages, or any other documents, and/or all contact by such means as face-to-face meetings and telephone.

9. The term “concerning” shall be consistent with the definition in Local Civil Rule 26.3.

10. The term “document” shall be consistent with the definition in Local Civil Rule 26.3.

11. The term “identify” with respect to persons and documents shall be consistent with the definitions in Local Civil Rule 26.3.

12. The terms “including,” “includes,” and “include” shall be construed to mean those terms, in each case, without limitation. Under no circumstance should use of the word “including” in any request be construed to limit the scope of the request.

13. The use of the singular form of any word includes the plural, and the use of the plural form of any word includes the singular.

14. The term “Actions” means the cases listed in Schedule A in connection with the above-captioned lawsuit.

15. The term “Amended Complaints” means Plaintiff’s First Amended Complaints filed in the Actions listed in Schedule A and any later amended complaints that have been or may be filed by Plaintiff.

16. The term “Defendant Pension Plans” means the pension plans named as defendants in the Actions listed in Schedule A.

### **INSTRUCTIONS**

The following instructions incorporate by reference the instructions contained in Local Rule 26.3 and otherwise shall apply as follows:

1. Unless otherwise stated, respond to these Interrogatories as to the time period from January 1, 2012 to December 31, 2016.

2. If any document or information responsive to any of the following Interrogatories is being withheld on a claim of attorney-client privilege, work-product protection, or any other privilege, the procedures set forth in Local Civil Rule 26.2 shall apply. Local Civil Rule 26.2 is incorporated as if fully set forth herein.

3. If you elect to answer any Interrogatory in the manner provided by Federal Rule of Civil Procedure 33(d)(1), identify the documents with specificity (by Bates number) and produce them, organized according to Interrogatory number so answered, on or before the date you answer the Interrogatory. All documents should be produced in the manner, form, and position in which they are kept in the ordinary course of business and in the format specified in Defendants' First Requests for the Production of Documents.

4. If you cannot answer an Interrogatory in full, you are directed to answer it to the fullest extent possible, specify the reasons for your inability to answer the remainder, and state whatever information or knowledge you have concerning the unanswered portion.

5. If, in responding to any of these Interrogatories, you encounter any ambiguity in construing either the request or a definition or instruction relevant to it, set forth the matter deemed ambiguous and the construction selected or used in responding to the Interrogatory.

6. You are reminded of your obligation under Federal Rule of Civil Procedure 26(e) to supplement or correct your responses should additional information or documents subsequently become known to you.

7. For ease of reference, the Interrogatories refer to paragraphs in the First Amended Complaint (ECF No. 60, April 20, 2020) in *Skatteforvaltningen v. Avanix Management LLC*

*Roth 401K Plan et al.*, Case No. 19-cv-01867 (the “Avanix Amended Complaint”); however, the Interrogatories apply to all Actions identified in Schedule A that make the same allegations concerning the Defendant Pension Plans named in each respective action and should be answered as to each such Defendant Pension Plan.

### **INTERROGATORIES**

1. State the factual basis for the allegation in paragraph 40 of the Avanix Amended Complaint that the Avanix Management LLC Roth 401K Plan “did not meet the criteria for a qualified pension plan set forth in section 401(a) of the Internal Revenue Code and purportedly carried on debt-financed activities in breach of the Treaty’s prohibition on such activities by a pension plan” and for the same allegation made about the other Defendant Pension Plans in the Amended Complaints.

2. State the factual basis for the allegation in paragraph 41 of the Avanix Amended Complaint that the Avanix Management LLC Roth 401K Plan “was a sham entity” and thus “cannot have satisfied the requirements in section 401(a) of the Internal Revenue Code to be a qualified pension plan” and for the same allegation made about the other Defendant Pension Plans in the Amended Complaints.

3. State the factual basis for the allegation in paragraph 42 of the Avanix Amended Complaint that the Avanix Management LLC Roth 401K Plan’s “representation that it was a qualified pension plan was false because it did not operate for the exclusive benefit of the sponsoring entity’s employees and their beneficiaries” and for the same allegation made about the other Defendant Pension Plans in the Amended Complaints.

4. State the factual basis for the allegation in paragraph 43 of the Avanix Amended Complaint that the Avanix Management LLC Roth 401K Plan “was not established with the

intent that it be a ‘permanent’ program” and for that reason was not “a qualified pension plan” and for the same allegation made about the other Defendant Pension Plans in the Amended Complaints.

5. State the factual basis for the allegation in paragraph 44 of the Avanix Amended Complaint that the Avanix Management LLC Roth 401K Plan “cannot have obtained funding from a proper source and cannot have complied with the contribution rules in section 401(a) of the Internal Revenue Code” and for the same allegation made about the other Defendant Pension Plans in the Amended Complaints.

6. State the factual basis for the allegation in paragraph 68 of the Avanix Amended Complaint that the Avanix Management LLC Roth 401K Plan “never owned the shares described above, [and] never received any dividend from Danish companies in which it was a purported shareholder” and for the same allegation made about the other Defendant Pension Plans in the Amended Complaints.

7. Identify the custodian(s), location(s) and general description of documents, electronic data, physical evidence or other information relevant to the subject matters described in Interrogatory Nos. 1-6 above.

8. For each complaint identified on Schedule A, identify, by defendant and claim, the amount of damages sought by Plaintiff and provide all details on how such damages were computed.

Dated: New York, New York  
November 5, 2020

/s/ Alan E. Schoenfeld  
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**Schedule A**

<b>Defendant Pension Plan(s) Named in Action</b>	<b>Action Name</b>	<b>Case Number</b>	<b>Amended Complaint</b>
Avanix Management LLC Roth 401K Plan	<i>Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan et al.</i>	19-cv-01867	Amended Complaint (ECF 60), dated 4/20/20
Batavia Capital Pension Plan	<i>Skatteforvaltningen v. Batavia Capital Pension Plan et al.</i>	19-cv-01895	Amended Complaint (ECF 61), dated 4/20/20
Calypso Investments Pension Plan	<i>Skatteforvaltningen v. Calypso Investments Pension Plan et al.</i>	19-cv-01904	Amended Complaint (ECF 60), dated 4/20/20
Cavus Systems LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Cavus Systems LLC Roth 401(K) Plan et al.</i>	19-cv-01869	Amended Complaint (ECF 70), dated 4/20/20
Hadron Industries LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan et al.</i>	19-cv-01868	Amended Complaint (ECF 62), dated 4/20/20
Michelle Investments Pension Plan	<i>Skatteforvaltningen v. Michelle Investments Pension Plan et al.</i>	19-cv-01906	Amended Complaint (ECF 71), dated 4/21/20
Remece Investments LLC Pension Plan	<i>Skatteforvaltningen v. Remece Investments LLC Pension Plan et al.</i>	19-cv-01911	Amended Complaint (ECF 71), dated 4/21/20
RJM Capital Pension Plan	<i>Skatteforvaltningen v. RJM Capital Pension Plan et al.</i>	19-cv-01898	Amended Complaint (ECF 60), dated 4/21/20
Routt Capital Pension Plan	<i>Skatteforvaltningen v. Routt Capital Pension Plan et al.</i>	19-cv-01896	Amended Complaint (ECF 60), dated 4/21/20
Xiphias LLC Pension Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01924	Amended Complaint (ECF 71), dated 4/21/20
Azalea Pension Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01893	Amended Complaint (ECF 53), dated 4/20/20
Bernina Pension Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01865	Amended Complaint (ECF 53), dated 4/20/20

<b>Defendant Pension Plan(s) Named in Action</b>	<b>Action Name</b>	<b>Case Number</b>	<b>Amended Complaint</b>
Tarvos Pension Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01930	Amended Complaint (ECF 52), dated 4/21/20
Omineca Pension Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01894	Amended Complaint (ECF 61), dated 4/21/20
Basalt Ventures LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01866	Amended Complaint (ECF 55), dated 4/20/20
Starfish Capital Management LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01871	Amended Complaint (ECF 60), dated 4/21/20
Voojo Productions LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan et al.</i>	19-cv-01873	Amended Complaint (ECF 53), dated 4/21/20
Albedo Management LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan et al.</i>	19-cv-01785	Amended Complaint (ECF 60), dated 4/20/20
Ballast Ventures LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan et al.</i>	19-cv-01781	Amended Complaint (ECF 60), dated 4/20/20
Bareroot Capital Investments LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(K) Plan et al.</i>	19-cv-01783	Amended Complaint (ECF 62), dated 4/20/20
Cedar Hill Capital Investments LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(K) Plan et al.</i>	19-cv-01922	Amended Complaint (ECF 62), dated 4/20/20
Eclouge Industry LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Eclouge Industry LLC Roth 401(K) Plan et al.</i>	19-cv-01870	Amended Complaint (ECF 62), dated 4/20/20
Fairlie Investments LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Fairlie Investments LLC Roth 401(K) Plan et al.</i>	19-cv-01791	Amended Complaint (ECF 62), dated 4/21/20

<b>Defendant Pension Plan(s) Named in Action</b>	<b>Action Name</b>	<b>Case Number</b>	<b>Amended Complaint</b>
First Ascent Worldwide LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan et al.</i>	19-cv-01792	Amended Complaint (ECF 62), dated 4/20/20
Green Scale Management LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan et al.</i>	19-cv-01926	Amended Complaint (ECF 60), dated 4/20/20
Keystone Technologies LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan et al.</i>	19-cv-01929	Amended Complaint (ECF 62), dated 4/20/20
Loggerhead Services LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Loggerhead Services LLC Roth 401(K) Plan et al.</i>	19-cv-01806	Amended Complaint (ECF 60), dated 4/20/20
PAB Facilities Global LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(K) Plan et al.</i>	19-cv-01808	Amended Complaint (ECF 62), dated 4/21/20
Roadcraft Technologies LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan et al.</i>	19-cv-01812	Amended Complaint (ECF 62), dated 4/21/20
Trailing Edge Productions LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(K) Plan et al.</i>	19-cv-01815	Amended Complaint (ECF 62), dated 4/21/20
Raubritter LLC Pension Plan	<i>Skatteforvaltningen v. Raubritter LLC Pension Plan et al.</i>	18-cv-04833	Amended Complaint (ECF 82), dated 4/27/20

<b>Defendant Pension Plan(s) Named in Action</b>	<b>Action Name</b>	<b>Case Number</b>	<b>Amended Complaint</b>
2321 Capital Pension Plan, Bowline Management Pension Plan, California Catalog Company Pension Plan, Clove Pension Plan, Davin Investments Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegler Asset Management Pension Plan, Lion Advisory Inc Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, Traden Investments Pension Plan	<i>Skatteforvaltningen v. John Van Merkensteijn et al.</i>	19-cv-10713	Amended Complaint (ECF 58), dated 4/27/20
Aerovane Logistics LLC Roth 401K Plan	<i>Skatteforvaltningen v. Aerovane Logistics LLC Roth 401K Plan et al.</i>	18-cv-07828	Amended Complaint (ECF 90), dated 4/27/20
The Stor Capital Consulting LLC 401K Plan	<i>Skatteforvaltningen v. The Stor Capital Consulting LLC 401K Plan et al.</i>	18-cv-04434	Amended Complaint (ECF 80), dated 4/27/20
Edgepoint Capital LLC Roth 401K Plan	<i>Skatteforvaltningen v. Edgepoint Capital LLC Roth 401K Plan et al.</i>	18-cv-07827	Amended Complaint (ECF 91), dated 4/27/20
Headsail Manufacturing LLC Roth 401K Plan	<i>Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan et al.</i>	18-cv-07824	Amended Complaint (ECF 91), dated 4/27/20
The Random Holdings 401K Plan	<i>Skatteforvaltningen v. The Random Holdings 401K Plan et al.</i>	18-cv-07829	Amended Complaint (ECF 90), dated 4/27/20

<b>Defendant Pension Plan(s) Named in Action</b>	<b>Action Name</b>	<b>Case Number</b>	<b>Amended Complaint</b>
True Wind Investments LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. True Wind Investments LLC Roth 401(K) Plan et al.</i>	19-cv-01818	Amended Complaint (ECF 62), dated 4/21/2020
Fulcrum Productions LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan et al</i>	19-cv-01928	Amended Complaint (ECF 62), dated 4/20/2020
Cantata Industries LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Cantata Industries LLC Roth 401(K) Plan et al</i>	19-cv-01798	Amended Complaint (ECF 62), dated 4/20/2020
Crucible Ventures LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Crucible Ventures LLC Roth 401(K) Plan et al</i>	19-cv-01800	Amended Complaint (ECF 62), dated 4/20/2020
Limelight Global Productions LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Limelight Global Productions LLC Roth 401(K) Plan et al</i>	19-cv-01803	Amended Complaint (ECF 62), dated 4/20/2020
Battu Holdings LLC Roth 401K Plan	<i>Skatteforvaltningen v. Battu Holdings LLC Roth 401K Plan et al</i>	19-cv-01794	Amended Complaint (ECF 60), dated 4/20/2020
Vanderlee Technologies Pension Plan	<i>Skatteforvaltningen v. Vanderlee Technologies Pension Plan et al</i>	19-cv-01918	Amended Complaint (ECF 60), dated 4/21/2020
Tumba Systems LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Tumba Systems LLC Roth 401(K) Plan et al</i>	19-cv-01931	Amended Complaint (ECF 63), dated 4/21/2020
Sternway Logistics LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan et al</i>	19-cv-01813	Amended Complaint (ECD 62), dated 4/21/2020
Plumrose Industries LLC Roth 401K Plan	<i>Skatteforvaltningen v. Plumrose Industries LLC Roth 401K Plan et al</i>	19-cv-01809	Amended Complaint (ECF 60), dated 4/21/2020

<b>Defendant Pension Plan(s) Named in Action</b>	<b>Action Name</b>	<b>Case Number</b>	<b>Amended Complaint</b>
Pinax Holdings LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Pinax Holdings LLC Roth 401(K) Plan et al</i>	19-cv-01810	Amended Complaint (ECF 62), dated 4/21/2020
Monomoer Industries LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Monomer Industries LLC Roth 401(K) Plan et al</i>	19-cv-01801	Amended Complaint (ECF 62), dated 4/21/2020
Dicot Technologies LLC Roth 401(K) Plan	<i>Skatteforvaltningen v. Dicot Technologies LLC Roth 401(K) Plan et al</i>	19-cv-01788	Amended Complaint (ECF 62), dated 4/21/2020

### **CERTIFICATE OF SERVICE**

The undersigned, an attorney, hereby certifies that on November 5, 2020, he caused a true copy of the foregoing to be served upon the following parties via electronic mail:

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November 5, 2020  
New York, NY

/s/ Alan E. Schoenfeld  
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